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and Furukawa Electric North America APD, Inc.*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: DELPHI CORPORATION, <i>et. al.</i>,	:
	:
Debtors.	:
	:
	Chapter 11
	:
	Case No. 05-44481 (RDD)
	Jointly Administered
-----X	
DELPHI CORPORATION, <i>et. al.</i>,	:
	:
Debtors	:
	:
	Adv. Pro. No. _____¹
v.	:
	:
FURUKAWA ELECTRIC COMPANY, LTD.,	:
FURUKAWA ELECTRIC NORTH	:
AMERICA APD, INC.,	:
	:
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**FURUKAWA ELECTRIC COMPANY, LTD. AND
FURUKAWA ELECTRIC NORTH AMERICA APD, INC.'S
ANSWER AND AFFIRMATIVE DEFENSES TO DEBTORS' CLAIM
FOR AFFIRMATIVE RELIEF**

¹ Pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, once an objection to a proof of claim is joined with a claim for relief, the contested matter becomes an adversary proceeding. Furukawa notes for the record that despite asserting an affirmative claim in the Debtors' Claim for Affirmative Relief against Furukawa, the Debtors have yet to commence an adversary proceeding or serve Furukawa with a summons.

COME NOW Furukawa Electric Company, Ltd. and Furukawa Electric North America APD, Inc. (collectively “Furukawa”) and hereby file this Answer and Affirmative Defenses to Debtors’ Claim for Affirmative Relief against Furukawa (the “Claim for Affirmative Relief”) and respond as follows:

AFFIRMATIVE DEFENSES

FIRST DEFENSE

The relief requested should be denied because this Court lacks jurisdiction over the subject matter of this action.

SECOND DEFENSE

The relief requested should be denied because venue of this action does not lie in this Court.

THIRD AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of recoupment arising out of Delphi Automotive Systems LLC’s (“DAS LLC”) breach of contract.

FOURTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of setoff arising out of DAS LLC’s breach of contract.

FIFTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon DAS LLC’s prior breach of contract.

SIXTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of unclean hands.

SEVENTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of failure of consideration.

EIGHTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of laches.

NINTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of estoppel.

TENTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of waiver.

ELEVENTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon a material departure for the terms of the written contract.

TWELFTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrines of res judicata, collateral estoppel, and issue preclusion or claim preclusion.

THIRTEENTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon DAS LLC's failure to mitigate damages.

FOURTEENTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of accord and satisfaction.

FIFTEENTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of Statute of Frauds.

SIXTEENTH AFFIRMATIVE DEFENSE

The relief requested should be denied in whole or part based upon the doctrine of Statute of Limitations.

SEVENTEENTH AFFIRMATIVE DEFENSE

Furukawa is presently without sufficient knowledge and information from which to form a belief as to whether it may have additional, and as yet unstated, available affirmative defenses. As such, Furukawa reserves the right to assert additional affirmative defenses in the event discovery reveals facts which render such defenses appropriate.

ANSWER

Subject to, and notwithstanding, the foregoing defenses, Furukawa hereby responds to the allegations contained in the Claim for Affirmative Relief as follows:

Introduction

1. Furukawa admits that this bankruptcy case was commenced on October 8, 2005. Except as expressly admitted herein, the remaining allegations in Paragraph 1 call for legal conclusions to which no response is required. To the extent a response is required, Furukawa denies the allegations in Paragraph 1 of the Claim for Affirmative Relief.

2. Furukawa is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 2. As such, Furukawa denies the allegations in Paragraph 2 of the Claim for Affirmative Relief.

Jurisdiction

3. The allegations in Paragraph 3 of the Claim for Affirmative Relief call for legal conclusions to which no response is required. To the extent a response is required, Furukawa denies the allegations in Paragraph 3 of the Claim for Affirmative Relief.

4. The allegations in Paragraph 4 of the Claim for Affirmative Relief call for legal conclusions to which no response is required. To the extent a response is required, Furukawa denies the allegations in Paragraph 4 of the Claim for Affirmative Relief.

5. The allegations in Paragraph 5 of the Claim for Affirmative Relief call for legal conclusions to which no response is required. To the extent a response is required, Furukawa denies the allegations in Paragraph 5 of the Claim for Affirmative Relief.

6. The allegations in Paragraph 6 of the Claim for Affirmative Relief call for legal conclusions to which no response is required. To the extent a response is required, Furukawa denies the allegations in Paragraph 6 of the Claim for Affirmative Relief.

Parties

7. Furukawa admits that Delphi Automotive Systems LLC appears to be registered under the laws of the State of Delaware. Furukawa further admits that, upon information and belief, DAS LLC manufactures a variety of products for the automotive industry. Furukawa is without knowledge or information sufficient to form a belief as to the truth of the remaining allegations in Paragraph 7. Except as expressly admitted herein, the remaining allegations of Paragraph 7 stand denied.

8. Furukawa admits the allegations contained in Paragraph 8 of the Claim for Affirmative Relief.

9. Furukawa admits the allegations contained in Paragraph 9 of the Claim for Affirmative Relief.

10. Furukawa admits the allegations contained in Paragraph 10 of the Claim for Affirmative Relief.

Statement of Facts

A. The Parties' Contract

11. Furukawa admits that Furukawa and DAS LLC entered into an agreement on or about September 7, 2000, whereby Furukawa agreed to sell and DAS LLC agreed to purchase torque and position sensors. Except as expressly admitted, the remaining allegations of Paragraph 11 stand denied.

12. Furukawa is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 12. As such, Furukawa denies the allegations in Paragraph 12 of the Claim for Affirmative Relief.

13. Furukawa denies the allegations contained in Paragraph 13 of the Claim for Affirmative Relief.

14. Furukawa denies the allegations contained in Paragraph 14 of the Claim for Affirmative Relief.

15. Furukawa denies the allegations contained in Paragraph 15 of the Claim for Affirmative Relief.

16. Furukawa denies the allegations contained in Paragraph 16 of the Claim for Affirmative Relief.

B. Furukawa's [Alleged] Breach

17. Furukawa denies the allegations contained in Paragraph 17 of the Claim for Affirmative Relief.

18. Furukawa denies the allegations contained in Paragraph 18 of the Claim for Affirmative Relief.

19. Furukawa denies the allegations contained in Paragraph 19 of the Claim for Affirmative Relief.

20. Furukawa denies the allegations contained in Paragraph 20 of the Claim for Affirmative Relief.

21. Furukawa denies the allegations contained in Paragraph 21 of the Claim for Affirmative Relief.

22. Furukawa denies the allegations contained in Paragraph 22 of the Claim for Affirmative Relief.

23. Furukawa denies the allegations contained in Paragraph 23 of the Claim for Affirmative Relief.

24. Furukawa denies the allegations contained in Paragraph 24 of the Claim for Affirmative Relief.

25. Furukawa denies the allegations contained in Paragraph 25 of the Claim for Affirmative Relief.

26. Furukawa denies the allegations contained in Paragraph 26 of the Claim for Affirmative Relief.

C. The Parties' Claims

27. Furukawa admits that DAS LLC filed a complaint against Furukawa in the Circuit Court for the County of Saginaw Michigan on or about October 12, 2004 (the "State Court Action"). Except as expressly admitted herein, the remaining allegations of Paragraph 27 stand denied.

28. Furukawa admits the allegations contained in Paragraph 28 of the Claim for Affirmative Relief.

29. Furukawa admits that it filed proof of claim number 12347 against DAS LLC in this Court on or about July 28, 2007. Furukawa further admits that it did not file a counterclaim in the State Court Action. Except as expressly admitted herein, the remaining allegations of Paragraph 29 stand denied.

30. Furukawa admits that the Proof of Claim was filed and speaks for itself.

31. Furukawa admits that the documents referenced were filed by Delphi and speak for themselves.

32. Furukawa admits that the document referenced was filed and speaks for itself.

33. Furukawa admits that the document referenced was filed and speaks for itself.

FIRST CAUSE OF ACTION

34. Furukawa incorporates each response contained in paragraphs 1 through 33 as if fully set out herein.

35. Furukawa denies the allegations contained in Paragraph 35 of the Claim for Affirmative Relief.

36. Furukawa denies the allegations contained in Paragraph 36 of the Claim for Affirmative Relief.

37. Furukawa denies the allegations contained in Paragraph 37 of the Claim for Affirmative Relief.

38. Furukawa denies the allegations contained in Paragraph 38 of the Claim for Affirmative Relief.

39. Furukawa denies the allegations contained in Paragraph 39 of the Claim for Affirmative Relief.

40. The allegations in Paragraph 40 of the Claim for Affirmative Relief call for legal conclusions and demands for relief to which no response is required. To the extent a response is required; Furukawa denies the allegations in Paragraph 40 of the Claim for Affirmative Relief.

SECOND CAUSE OF ACTION

41. Furukawa incorporates each response contained in paragraphs 1 through 40 as if fully set out herein, as well as all affirmative defenses.

42. Furukawa denies the allegations contained in Paragraph 42 of the Claim for Affirmative Relief.

43. Furukawa denies the allegations contained in Paragraph 43 of the Claim for Affirmative Relief.

44. The allegations in Paragraph 44 of the Claim for Affirmative Relief call for legal conclusions and demands for relief to which no response is required. To the extent a response is required; Furukawa denies the allegations in Paragraph 44 of the Claim for Affirmative Relief.

THIRD CAUSE OF ACTION

45. Furukawa incorporates each response contained in paragraphs 1 through 45 as if fully set-out herein, as well as all affirmative defenses.

46. The allegations in Paragraph 46 of the Claim for Affirmative Relief call for legal conclusions to which no response is required. To the extent a response is required; Furukawa denies the allegations in Paragraph 46 of the Claim for Affirmative Relief.

47. Furukawa denies the allegations contained in Paragraph 47 of the Claim for Affirmative Relief.

48. Furukawa denies the allegations contained in Paragraph 48 of the Claim for Affirmative Relief.

49. Furukawa denies the allegations contained in Paragraph 49 of the Claim for Affirmative Relief.

50. Furukawa denies the allegations contained in Paragraph 50 of the Claim for Affirmative Relief.

51. The allegations in Paragraph 51 of the Claim for Affirmative Relief call for legal conclusions and demands for relief to which no response is required. To the extent a response is required; Furukawa denies the allegations in Paragraph 51 of the Claim for Affirmative Relief.

FOURTH CAUSE OF ACTION

52. Furukawa incorporates each response contained in paragraphs 1 through 51 as if fully set out herein, as well as all affirmative defenses.

53. Furukawa is without knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 53. As such, Furukawa denies the allegations in Paragraph 53 of the Claim for Affirmative Relief.

54. Furukawa denies the allegations contained in Paragraph 54 of the Claim for Affirmative Relief.

55. Furukawa denies the allegations contained in Paragraph 55 of the Claim for Affirmative Relief.

56. Furukawa denies the allegations contained in Paragraph 56 of the Claim for Affirmative Relief.

57. Furukawa denies the allegations contained in Paragraph 57 of the Claim for Affirmative Relief.

58. Furukawa denies the allegations contained in Paragraph 58 of the Claim for Affirmative Relief.

59. Furukawa denies the allegations contained in Paragraph 59 of the Claim for Affirmative Relief.

60. Furukawa denies the allegations contained in Paragraph 60 of the Claim for Affirmative Relief.

61. Furukawa denies the allegations contained in Paragraph 61 of the Claim for Affirmative Relief.

62. Furukawa denies the allegations contained in Paragraph 62 of the Claim for Affirmative Relief.

63. The allegations in Paragraph 63 of the Claim for Affirmative Relief call for legal conclusions and demands for relief to which no response is required. To the extent a response is required; Furukawa denies the allegations in Paragraph 63 of the Claim for Affirmative Relief.

FIFTH CAUSE OF ACTION

64. Furukawa incorporates each response contained in paragraphs 1 through 63 as if fully set-out herein, as well as all affirmative defenses.

65. Furukawa denies the allegations contained in Paragraph 65 of the Claim for Affirmative Relief.

66. Furukawa denies the allegations contained in Paragraph 66 of the Claim for Affirmative Relief.

67. Furukawa denies the allegations contained in Paragraph 67 of the Claim for Affirmative Relief.

68. Furukawa denies the allegations contained in Paragraph 68 of the Claim for Affirmative Relief.

69. Furukawa denies the allegations contained in Paragraph 69 of the Claim for Affirmative Relief.

70. Furukawa denies the allegations contained in Paragraph 70 of the Claim for Affirmative Relief.

71. Furukawa denies the allegations contained in Paragraph 71 of the Claim for Affirmative Relief.

72. The allegations in Paragraph 72 of the Claim for Affirmative Relief call for legal conclusions and demands for relief to which no response is required. To the extent a response is required; Furukawa denies the allegations in Paragraph 72 of the Claim for Affirmative Relief.

Furukawa denies each and every allegation of the Claim for Affirmative Relief not specifically admitted herein. Furukawa further denies that DAS LLC is entitled to any of the relief prayed for in the Claim for Affirmative Relief.

WHEREFORE, having fully answered and defended the Claim for Affirmative Relief, Furukawa respectfully requests that the Claim for Affirmative Relief be dismissed, that costs of this action be cast upon the Debtor, and that Furukawa be granted such other and further relief as may be just and proper.

Dated: February 6, 2008

ALSTON & BIRD LLP

/s/ David A. Wender

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11
	:
DELPHI CORPORATION, et. al.,	: Case No. 05-44481 (RDD)
	:
Debtors.	: Jointly Administered
-----X	

AFFIDAVIT OF SERVICE

STATE OF GEORGIA)
)
COUNTY OF FULTON) ss:

DAVID A. WENDER, having personally appeared before the undersigned officer, duly authorized to administer oaths in the State of Georgia, and having been duly sworn, deposes and states as follows:

1. I am not a party to this action, am over 18 years of age, and am employed by Alston & Bird LLP, 1201 West Peachtree Street, Atlanta, Georgia 30309-3424.

2. On the 6th day of February 2008, I caused true and correct copies of **Furukawa Electric Company, Ltd. and Furukawa Electric North America APD, Inc.’s Answer and Affirmative Defenses to Debtors’ Claim for Affirmative Relief** to be delivered via email on the parties listed on the Service List attached hereto as Exhibit “A” and by depositing said copies in the United States Mail, with adequate First Class postage affixed thereon, properly addressed to the parties listed on the Service List attached hereto as Exhibit “B.”

FURTHER AFFIANT SAYETH NOT.

/s/ David A. Wender
DAVID A. WENDER

Sworn to and subscribed before me
this 6th day of February 2008.

/s/ Tedra Ellison
NOTARY PUBLIC

Commission Expires:

July 19, 2008

EXHIBIT "A"

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